

Table 25B
Fuel (Excise) Taxes

DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2012-13

Fiscal year	Revenue a/						Tax paid at reduced rate by transit districts c/	International Fuel Tax Agreement (IFTA) Tax Rate d/	
	Diesel	Diesel Tax Rate		Alternative Fuels		Total		Jan. 1	Jul. 1
		Jan. 1	Jul. 1	Per Unit Basis	Flat Rate Basis b/				
2012-13	\$310,033,000		\$0.100 e/	\$5,115,000	\$680,000	\$315,827,000	\$1,341,000	\$0.345	\$0.305 f/
2011-12	383,414,000		0.130 e/	5,050,000	699,000	389,163,000	1,190,000	0.305	0.217 f/
2010-11	488,064,000	\$0.180		4,160,000	1,049,000	493,273,000	1,339,000	0.217	
2009-10	500,897,000	0.180		3,103,000	452,000	504,453,000	1,414,000	0.193	
2008-09	514,616,000	0.180		2,860,000	886,000	518,363,000	1,522,000	0.257	
2007-08	571,719,000	0.180		3,607,000	644,000	575,970,000	1,426,000	0.186	
2006-07	578,401,000	0.180		2,163,000	863,000	581,427,000	1,530,000	0.187	
2005-06	548,941,000	0.180		2,545,000	547,000	552,033,000	1,368,000	0.150	
2004-05	524,551,000	0.180		1,934,000	823,000	527,309,000	1,644,000	0.115	
2003-04	508,331,000	0.180		2,090,000	603,000	511,024,000	1,391,000	0.098	
2002-03	478,312,000	0.180		1,399,000	1,032,000	480,743,000	1,156,000	0.083	
2001-02	483,734,000	0.180		1,294,000	1,025,000	486,053,000	1,377,000	0.102	
2000-01	464,812,000	0.180		1,191,000	785,000	466,788,000	1,466,000	0.091	
1999-00	470,044,000	0.180		1,105,000	534,000	471,683,000	1,380,000	0.070	
1998-99	419,268,000	0.180		884,000	567,000	420,719,000	1,281,000	0.071	
1997-98	413,032,000	0.180		1,052,000	659,000	414,744,000	1,304,000	0.083 g/	
1996-97	393,936,000	0.180		1,137,000	634,000	395,707,000	1,332,000		
1995-96	341,835,000 d,h/	0.180		1,200,000	711,000	343,746,000	1,308,000		
1994-95	351,265,000	0.180		1,783,000	543,000	353,590,000	1,554,000		
1993-94	317,272,000	0.180		2,280,000	587,000	320,138,000	935,000		
1992-93	301,261,000	0.170		2,216,000	574,000	304,051,000	958,000		
1991-92 i/	282,934,000	0.160		2,125,000	764,000	285,823,000	1,045,000		
1990-91	234,751,000	0.150	0.140 j/	2,186,000	595,000	237,531,000	1,010,000		
1989-90	164,967,000	0.090		2,179,000	564,000	167,709,000	1,168,000		
1988-89	155,119,000	0.090		2,099,000	568,000	157,785,000	1,000,000		
1987-88	151,624,000	0.090		2,196,000	796,000	154,615,000	1,266,000		
1986-87	144,613,000	0.090		1,464,000	885,000	146,962,000	1,013,000		
1985-86	132,192,000	0.090		1,622,000	1,149,000	134,964,000	872,000		
1984-85	126,616,000	0.090		1,864,000	1,252,000	129,733,000	788,000		
1983-84	122,823,000	0.090		1,810,000	1,353,000	125,986,000	813,000		
1982-83	94,703,000	0.090		1,776,000	1,355,000	97,834,000	748,000		
1981-82	78,739,000		0.070	1,664,000	1,370,000	81,773,000	783,000		
1980-81	79,021,000		0.070	1,426,000	1,323,000	81,769,000	659,000		
1979-80	77,960,000		0.070	1,039,000	1,145,000	80,144,000	637,000		
1978-79	73,916,000		0.070	673,000	941,000	75,530,000	624,000		
1977-78	66,105,000		0.070	640,000	1,019,000	67,764,000	553,000		
1976-77	61,424,000		0.070	643,000	1,054,000	63,121,000	527,000		
1975-76	55,402,000		0.070	386,000	1,067,000	56,855,000	507,000		
1974-75	50,539,000		0.070	202,000		50,741,000	395,000		
1973-74	51,875,000		0.070	289,000		52,164,000	382,000		
1972-73	49,551,000		0.070	290,000		49,841,000	354,000		
1971-72	45,382,000		0.070	599,000		45,981,000	330,000		
1970-71	41,338,000		0.070	813,000		42,151,000	338,000		
1969-70	39,741,000 k/		0.070	755,000		40,496,000	320,000		
1968-69	36,838,000 k/		0.070	774,000		37,612,000	311,000 l/		
1967-68	33,561,000		0.070	814,000		34,375,000			
1966-67	30,651,000		0.070	829,000		31,480,000			
1965-66	30,186,000 m/		0.070	1,028,000 m,n/		31,214,000			
1964-65	28,254,000 m/		0.070	1,211,000 m/		29,465,000			
1963-64	25,258,000		0.070	1,274,000 n/		26,532,000			
1962-63	23,136,000		0.070	1,187,000		24,323,000			
1961-62	21,580,000		0.070	1,291,000		22,871,000			
1960-61	20,173,000		0.070	1,446,000		21,619,000			
1959-60 o/	19,743,000		0.070	1,094,000		20,837,000			
1958-59	18,812,000		0.070			18,812,000			
1957-58	17,454,000		0.070			17,454,000			
1956-57	16,826,000		0.070			16,826,000			
1955-56	16,018,000		0.070			16,018,000			

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	Diesel	Diesel Tax Rate		Alternative Fuels		Total		Jan. 1	Jul. 1
		Jan. 1	Jul. 1	Per Unit Basis	Flat Rate Basis b/				
1954-55	14,323,000		0.070			14,323,000			
1953-54	12,873,000		0.070			12,873,000			
1952-53	7,946,000		0.045			7,946,000			
1951-52	6,885,000		0.045			6,885,000			
1950-51	6,023,000		0.045			6,023,000			
1949-50	4,764,000		0.045			4,764,000			
1948-49	4,079,000		0.045			4,079,000			
1947-48	3,595,000		0.045			3,595,000			
1946-47	2,171,000		0.030			2,171,000			
1945-46	1,918,000		0.030			1,918,000			
1944-45	1,640,000		0.030			1,640,000			
1943-44	1,417,000		0.030			1,417,000			
1942-43	1,268,000		0.030			1,268,000			
1941-42	1,117,000		0.030			1,117,000			
1940-41	793,000		0.030			793,000			
1939-40	537,000		0.030			537,000			
1938-39	373,000		0.030			373,000			
1937-38	268,000		0.030			268,000			

a. Includes interest and penalties which amounted to \$1,173,000 during the 2012-13 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

b. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.

c. These amounts are also included in columns 2, 4, and 6.

d. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.

e. Effective July 1, 2011, under the Fuel Tax Swap, the state sales and use tax rate on sales and purchases of diesel fuel increased by 1.87 percent. At the same time, the state excise tax on diesel fuel decreased to 13 cents per gallon, offsetting the increase in the sales and use tax rates; the interstate user tax rate decreased to 34.7 cents per gallon. Effective July 1, 2012, the state sales and use tax rate increased by 2.17 percent, the state excise tax decreased to 10 cents, and the interstate user tax rate decreased by 40.5 cents.

f. IFTA rate was historically set in the fall with a January 1 effective date. The Fuel Tax Swap legislation from 2010 required annual adjustments to the diesel tax rate effective July 1 each year beginning in 2011. Legislation passed in 2012 moved the rate setting for IFTA to July 1 to coincide with the diesel fuel tax rate setting beginning 2013.

g. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax.

h. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the whole-sale level to the terminal rack level.

i. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

j. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon.

k. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.

l. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.

m. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.

n. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.

o. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.

Note: Detail may not compute to total due to rounding